



Rail Rolling Stock and Railroad Ties Sales Tax Exemption Certificate

Louisiana Revised Statute 47:305.50(E) & (F)

Louisiana Department of Revenue
Special Programs Division
P.O. Box 66362
Baton Rouge, LA 70896-6362
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Louisiana Revised Statute 47:305.50(E) provides an exemption for rail rolling stock sold or leased in this state. Parts or services used in the fabrication, modification or repair of rail rolling stock are also exempted. Louisiana 47:305.50(F) exempts the sales of railroad ties to a railroad that are sold prior to long-term preservative treatment provided the ties are destined for use outside Louisiana.

PLEASE PRINT OR TYPE.

Purchaser Information		
Purchaser/Railroad		
Business Address		
City	State	ZIP

The purchaser named above certifies that: (Mark one or more, as applicable.)

<input type="checkbox"/>	Rail rolling stock leased or sold in Louisiana (RS 47:305.50(E)(1)).
<input type="checkbox"/>	Sales of parts or services used in the fabrication, modification or repair of rail rolling stock in Louisiana (RS 47:305.50(E)(2)).
<input type="checkbox"/>	Sales of railroad ties to a railroad that are sold prior to long-term preservative treatment. Railroad ties must be destined for installation outside of Louisiana (RS 47:305.50(F)).

Misuse of this exemption certificate will subject the purchaser or seller to payment of the tax and all civil or criminal penalties provided for by Title 47 of the Louisiana Revised Statutes.

Authorization

Purchasing Officer/Agent	Title
Signature X	Date (dd/mm/yyyy)